

TC39001  
10-05-00

For the year January 1 - December 31, 2000, or fiscal year beginning \_\_\_\_\_, 2000, ending \_\_\_\_\_, 2001

Name(s) as shown on return

Social Security Number

**PART I: For Form 40 filers.** If you are filing Form 43, use PART II on the back of this form.**A. Alternative Energy Device Deduction.** See instructions, page 20.

Year Acquired	Type of Device	Total Cost	Percent			
1. 2000		\$	X 40% =	1		
2. 1999		\$	X 20% =	2		
3. 1998		\$	X 20% =	3		
4. 1997		\$	X 20% =	4		
5. Total deduction. Add lines 1 through 4. Enter here and on line 19, Form 40.					5	

**B. Retirement Benefits Deduction.** See instructions, page 20, for qualified retirement benefits.

1. If single enter \$17,196, or if married filing jointly enter \$25,794. ....	1		
2. Federal Railroad Retirement benefits received .....	2		
3. Social Security benefits received .....	3		
4. Balance. Line 1 minus lines 2 and 3. If less than zero enter zero. ....	4		
5. Qualified retirement benefits included in federal income .....	5		
6. Enter the smaller of lines 4 or 5 here and on line 21, Form 40.	6		

**C. Other Subtractions.** See instructions, pages 20 and 21.

1. Maintaining a home for the aged and/or developmentally disabled .....	1	
2. Idaho lottery winnings, less than \$600 per prize .....	2	
3. Income earned on a reservation by a Native American .....	3	
4. Self-employment health insurance .....	4	
5. Other subtractions. Identify. ....	5	
6. Total other subtractions. Add lines 1 through 5. Enter on line 28, Form 40.	6	

**D. Credit for Income Taxes Paid to Another State.** See instructions, page 21.

1. Idaho tax, line 40, Form 40 .....	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income .....	2		
3. Idaho adjusted income from line 30, Form 40 .....	3		
4. Divide line 2 by line 3. Enter percentage here. ....	4	%	
5. Multiply line 1 by line 4. Enter amount here. ....	5		
6. Other state's tax due less its income tax credits .....	6		
7. Enter the smaller of lines 5 or 6 here and on line 41, Form 40.	7		

**E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability.** See instructions, pages 21 and 22.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmental disability

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 61, Form 40.

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Name(s) as shown on return

Social Security Number

**PART II: For Form 43 filers.** If you are filing Form 40, use PART I on the front of this form.**A. Other Subtractions.** See instructions, pages 22 through 24.

	Column A Total	Column B Idaho
1. Adoption expenses .....	1	
2. Maintaining a home for the aged and/or developmentally disabled ...	2	
3. Idaho lottery winnings, less than \$600 per prize .....	3	
4. Income earned on a reservation by a Native American .....	4	
5. Worker's compensation insurance .....	5	
6. Partner's and shareholder's pass-through subtractions .....	6	
7. Insulation of Idaho residence .....	7	
8. Technological equipment donation .....	8	
9. Self-employment health insurance .....	9	
10. Alternative energy device deduction		
Year Acquired      Type of Device      Total Cost      Percent		
a. 2000      \$      X      40% =	10a	
b. 1999      \$      X      20% =	10b	
c. 1998      \$      X      20% =	10c	
d. 1997      \$      X      20% =	10d	
11. Add lines 1 through 10d. ....	11	
12. Retirement Benefits Deduction.		
a. If single enter \$17,196, if married filing jointly enter \$25,794.	12a	
b. Federal Railroad Retirement and Social Security benefits received	12b	
c. Balance. Line 12a minus line 12b. If less than zero, enter zero	12c	
d. Qualified retirement benefits included in federal gross income ..	12d	
e. Column A benefits. Lesser of line 12c or line 12d .....	12e	
f. Qualified retirement benefits included in Idaho gross income ....	12f	
g. Divide line 12f by line 12d. ....	12g	%
h. Column B benefits deduction. Line 12e times line 12g .....	12h	
13. Other subtractions. Identify. ....	13	
14. Total other subtractions. Column A, add lines 11, 12e, and 13; Columns B, add lines 11, 12h, and 13. Enter on line 43, Form 43.	14	

See instructions,  
page 23, for qualified  
retirement benefits to  
be included on lines  
12d and 12f.**B. Credit for Income Taxes Paid to Another State by Part-Year Residents.** See instructions, page 24.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section C below.

1. Idaho adjusted income from line 45, Column B, Form 43 .....	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income .....	2		
3. Amount on lines 1 and 2 taxed by both states .....	3		
4. Idaho tax, line 56, Form 43 .....	4		
5. Divide line 3 by line 1. Enter percentage here. ....	5	%	
6. Multiply line 4 by line 5. ....	6		
7. Other state's tax due less its income tax credits .....	7		
8. Divide line 3 by line 2. Enter percentage here. ....	8	%	
9. Multiply line 7 by line 8. ....	9		
10. Enter the smaller of lines 6 or 9 here and on line 57, Form 43.	10		

**C. Credit for Income Taxes Paid to Another State by Idaho Residents on Active Military Duty.**  
See instructions, pages 24 and 25.

1. Idaho tax, line 56, Form 43 .....	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income .....	2		
3. Idaho adjusted income from line 45, Column B, Form 43 .....	3		
4. Divide line 2 by line 3. Enter percentage here. ....	4	%	
5. Multiply line 1 by line 4. Enter amount here. ....	5		
6. Other state's tax due less its income tax credits. ....	6		
7. Enter the smaller of lines 5 or 6 here and on line 57, Form 43.	7		